



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
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December 15, 2022

VIA ECF FILING

Honorable Jennifer L. Rochon
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007-1312

Re: SEC v. Taylor, Windsor, and El-Khoury, 19-cv-09744 (JLR)

Dear Judge Rochon:

The Commission writes to provide the information requested by the Court's September 28, 2022 Order (the "Order") regarding the status of this civil action. This letter provides a recent update on the Commission's efforts to serve defendants Taylor and Windsor.

With regard to defendant Benjamin Taylor, the Commission (through foreign counsel) has endeavored to effect service on Mr. Taylor at his registered address in France. Mr. Taylor refused to speak with the French bailiff, or to accept service of the complaint and summons. Accordingly, foreign counsel has undertaken the process required under French law when a defendant refuses to accept service, which is to keep the official documents for 90 days at the bailiff's office and to forward the documents to Mr. Taylor's address. After 90 days, the complaint will be deemed served in France, whether or not Mr. Taylor retrieves the documents.

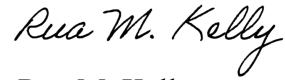
With regard to defendant Darina Windsor, the Commission (through foreign counsel) has endeavored to effect service on Mr. Windsor at her registered address in Thailand. Ms. Windsor was not present at the premises when the complaint was served by hand (a copy was left at the address pursuant to Thai law). In addition, the Commission attempted to serve Ms. Windsor at her official address in Thailand through mail via the clerk's office in the Southern District of New York; however, the documents were returned to the Commission marked undelivered.

The Commission anticipates filing a letter-motion with the Court after the 90-day period has elapsed for the completion of service in France, seeking permission to file a motion for default judgment as to both Taylor and Windsor, and/or to effect service through alternative means, including service on U.S.-based counsel.

As to defendant Joseph El-Khoury, the U.K. court heard argument on his extradition appeal on November 30, 2022. A decision remains pending.

We are available to answer any other questions that the Court may have in this matter.

Sincerely,

A handwritten signature in black ink that reads "Rua M. Kelly". The signature is written in a cursive, flowing style.

Rua M. Kelly